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From:

Sent: Monday, July 28, 2008 12:27:21 PM

To:

Cc:

Subject: RE: Advice

Sure - Based on what you told me about the facts, it sounded like the memo to the agent would be return information of the taxpayer. Generally, a taxpayer may receive return information in the absence of impairment, under section 6103(e)(7). You are in the best position to determine whether the release of the information in this case would seriously impair federal tax administration. However, it also sounded like there may be privilege issues to consider before releasing the information (for instance, deliberative process or pre-decisional privilege). Finally, you mentioned that the taxpayer's rep. was aware of the memo - so, it may be that any privilege has already been waived.